



Ohio Revised Code

Section 2927.023 Unlawful transportation of tobacco products.

Effective: October 3, 2023

Legislation: House Bill 33

(A) As used in this section:

(1) "Authorized recipient of tobacco products" means:

(a) In the case of cigarettes, a person who is:

(i) Licensed as a cigarette wholesale dealer under section 5743.15 of the Revised Code;

(ii) Licensed as a retail dealer as long as the person purchases cigarettes with the appropriate tax stamp affixed;

(iii) An export warehouse proprietor as defined in section 5702 of the Internal Revenue Code;

(iv) An operator of a customs bonded warehouse under 19 U.S.C. 1311 or 19 U.S.C. 1555;

(v) An officer, employee, or agent of the federal government or of this state acting in the person's official capacity;

(vi) A department, agency, instrumentality, or political subdivision of the federal government or of this state;

(vii) A person having a consent for consumer shipment issued by the tax commissioner under section 5743.71 of the Revised Code.

(b) In the case of electronic smoking devices or vapor products, a person who is:

(i) Licensed as a distributor of tobacco or vapor products under section 5743.61 of the Revised Code;



(ii) A retail dealer of vapor products, as defined in division (C)(3) of section 5743.01 of the Revised Code, that is not licensed as a vapor distributor, as long as the tax levied by section 5743.51, 5743.62, or 5743.63 of the Revised Code, as applicable, has been paid;

(iii) An operator of a customs bonded warehouse under 19 U.S.C. 1311 or 19 U.S.C. 1555;

(iv) An officer, employee, or agent of the federal government or of this state acting in the person's official capacity;

(v) A department, agency, instrumentality, or political subdivision of the federal government or of this state.

(2) "Motor carrier" has the same meaning as in section 4923.01 of the Revised Code.

The purpose of this section is to prevent the sale of cigarettes, electronic smoking devices, and vapor products to minors and to ensure compliance with the Master Settlement Agreement, as defined in section 1346.01 of the Revised Code.

(B)(1) No person shall cause to be shipped any cigarettes, electronic smoking devices, and vapor products to any person in this state other than an authorized recipient of tobacco products.

(2) No motor carrier, or other person shall knowingly transport cigarettes, electronic smoking devices, and vapor products to any person in this state that the carrier or other person reasonably believes is not an authorized recipient of tobacco products. If cigarettes, electronic smoking devices, and vapor products are transported to a home or residence, it shall be presumed that the motor carrier, or other person knew that the person to whom the cigarettes, electronic smoking devices, and vapor products were delivered was not an authorized recipient of tobacco products.

(C) No person engaged in the business of selling cigarettes, electronic smoking devices, and vapor products who ships or causes to be shipped cigarettes, electronic smoking devices, and vapor products to any person in this state in any container or wrapping other than the original container or wrapping shall fail to plainly and visibly mark the exterior of the container or wrapping in which the



cigarettes, electronic smoking devices, and vapor products are shipped with the words "cigarettes," "electronic smoking devices," or "vapor products," as applicable.

(D) A court shall impose a fine of up to one thousand dollars for each violation of division (B)(1), (B)(2), or (C) of this section.